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Congress of the United States

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Washington, DC 20515-1306

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The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Koskinen,

I write today to express my strongest concerns about an apparent agreement recently entered into between the Internal Revenue Service (IRS) and the Freedom from Religion Foundation (FFRF). This agreement has raised serious questions that require immediate answers.

Specifically, I request a written response to the below questions no later than Monday, August 25, 2014:

1. What criteria were used to identify the 99 churches referenced in the letter from Mary Epps, Acting Director, Exempt Organizations (EO) Examinations, to the Department of Justice dated June 27, 2014 that would be subject to "high priority examination?"
2. List the city and state of each church identified for high priority examination.
3. What, if any, communication took place between the IRS and FFRF relating to the selection of churches subject to examination?
4. According to page two of the Plaintiff's Memorandum in Support of the Motion to Dismiss, "The IRS has recently, in the context of this litigation, tried to assure FFRF that procedures are now in place for enforcement of the electioneering restrictions of § 501(c)(3), including a procedure to initiate investigations/examinations of churches for possible violations."
 - a. How were these new procedures promulgated?
 - b. Were they subject to any public comment period?
 - c. If they were subject to a public comment period, what were the nature and quantity of the comments?
 - d. If they were not subject to a public comment period, how were organizations subject to examination under the new procedures notified about them?
 - e. If such organizations have not yet been notified, how and when does the IRS intend to do so?
 - f. If the IRS does not intend to notify such organizations, what specific authority does the IRS rely on to keep the details of this program secret?
 - g. Please describe the provisions that are in place in these new procedures to protect the religious freedom of groups subject to examination.
 - h. Were these procedures in place at the time that the alleged violations by the 99 churches identified for high priority examination occurred?
 - i. Who from the IRS will be involved in implementing the new procedures?
 - j. What, if any, training have they received in order to perform this task?

Ongoing Congressional investigations have exposed extraordinary, potentially criminal overreach at the IRS dating back to early 2010 with respect to enforcement activities seeking to curtail individual expression and association in contravention of the protections enshrined in the Bill of Rights. The EO Examinations Division was the focal point of this overreach, targeting groups applying for tax-exempt status based on their personal political, social, and religious beliefs. The correspondence uncovered over the course of the Congressional investigations between the EO Examinations Division and applicants for tax-exempt status was exceptionally onerous and intrusive, going so far as to ask one group to detail specifically the content of their prayers.

Subsequent Congressional rebuke has been strong and bipartisan. Any IRS effort to change the standards or process of examination and enforcement in a way that may impede the religious liberties of private citizens and nonprofit organizations should therefore be afforded the highest level of transparency and accountability.

These new IRS actions raise serious questions about the appropriateness of the agency's enforcement conduct. On behalf of my constituents and the American people, I request detailed answers to the above listed questions no later than August 25, 2014.

Very truly yours,



PETER J. ROSKAM
Member of Congress